



**APPLICATION FOR CERTIFIED PUBLIC ACCOUNTANT CERTIFICATE  
INITIAL LICENSURE**

**GEORGIA STATE BOARD OF ACCOUNTANCY**

**237 Coliseum Drive  
Macon, GA 31217-3858  
Phone (478) 207-1400**

**[www.sos.state.ga.us/plb/accountancy/](http://www.sos.state.ga.us/plb/accountancy/)**

This application includes excerpts from the Georgia Law and Rules governing the practice of public accountancy; application for academic credential evaluation to obtain licensure in Georgia (effective date April 1, 2005); certificates of work experience forms; authorization form to transfer CPA examination grades if you did not pass the examination in Georgia; a list of **tentative** Board meeting dates; and deadlines for submitting applications.

**If you are now, or have ever been, licensed in another state, do not** submit this form. You must use the Application for Certified Public Accountant Certificate by Reciprocity.

**NOTE: The application checklist on page thirteen (13) is an important part of your application. Please use this checklist to ensure that you submit a COMPLETE application.**

**COMPLETE** applications must be received in the Board office at least **15 working days prior** to the next scheduled Board meeting. A complete application consists of all items on the checklist (page 13).

**Experience in public accounting, business or industry** must have been supervised by a person who held a license to practice public accounting (in any state) during the entire period of supervision.

**If your supervisor was licensed in any state other than Georgia**, you must obtain an official verification of the license from that state and submit it with your application. If you earned your experience in a foreign country and your supervisor was a chartered accountant, you must obtain and submit with your application official verification of the supervisor's license or permit from that country. The Form for Verification of Chartered Accountant is available at the above website.

**\*\*IMPORTANT\*\***

**The Board cannot process incomplete applications. If any item is missing, incomplete or incorrect, your application cannot be approved by the Board. You will be notified.**

The Georgia State Board of Accountancy has established the following *tentative* meeting dates at which completed applications will be reviewed for 2005.

TENTATIVE BOARD MEETING DATES	APPLICATION DEADLINE DATE (Completed applications must be received by this date)
January 19, 2005	December 29, 2004
February 23, 2005	February 2, 2005
April 20, 2005	March 30, 2005
May 18, 2005	April 27, 2005
July 20, 2005	June 29, 2005
August 24, 2005	August 3, 2005
September 28, 2005	September 7, 2005
November 30, 2005	November 9, 2005

**COMPLETE** applications must be received in the Board office at least **15 WORKING DAYS PRIOR** to the next scheduled Board meeting. Every effort will be made for the applications to be reviewed at that meeting. Please refer to the **APPLICATION CHECKLIST** to ensure that your application is **COMPLETE**.

**EXCERPTS FROM THE GEORGIA LAW GOVERNING THE PRACTICE OF PUBLIC ACCOUNTANCY IN GEORGIA AND RULES RELATING TO EXAMINATION AND CERTIFICATION REQUIREMENTS**

**LAW**

43-3-6. Requirements for certificate of “certified public accountant.”

(a) The certificate of “certified public accountant” shall be granted by the board to any person:

- (1) Who has attained the age of 18;
- (2) Who is, in the opinion of the board, of good moral character;
- (3) Who meets the following requirements of education and experience:

(A)(i) Presentation to the board of such evidence as it may require that the applicant has received a baccalaureate degree or completed the requirements thereof, conferred by a college or university accredited by a national or regional accrediting organization recognized by the board, with a concentration in accounting or what the board determines to be the substantial equivalent of an accounting concentration, or with a nonaccounting concentration supplemented by what the board determines to be the substantial equivalent of an accounting concentration, including related courses in other areas of business administration.

(ii) After January 1, 1998, any person who has not previously sat for the uniform written examination for the certificate of certified public accountant must have completed a total of 150 semester hours or 225 quarter hours of college education including a baccalaureate degree awarded by a college or university accredited by either a national or regional accrediting organization recognized by the board. The total educational program shall include an undergraduate accounting concentration as defined by the board or what the board determines to be the substantial equivalent of an undergraduate accounting concentration; and

(B) Two years’ continuous experience in public accountancy immediately preceding the date of application for the certificate or within a reasonable time prior to the date of such application as provided by the board by rule, provided that the board may promulgate rules stating certain circumstances which shall constitute acceptable breaks in the continuity of said experience; and provided, further, that the board may accept, in lieu of both of such years’ experience in public accounting, evidence satisfactory to it of five years’ continuous employment in the accounting field in industry, business, government, or college teaching; any combination of the above; or any combination of the above and practice in public accountancy immediately preceding the date of application for the certificate or what the board determines to be the equivalent thereof; and provided, further, that any person certified as a certified public accountant under the laws of this state on July 1, 1977, shall be deemed to have the experience in the practice of public accountancy required by this subparagraph; and

(4) Who shall have passed an examination approved by the board in such related subjects as the board deems appropriate.

(b) For the purposes of this Code section, “good moral character” means fiscal integrity and a lack of any history of acts involving dishonesty or moral turpitude. For failure to satisfy this requirement, the board may refuse to certify an applicant where it finds that there is a substantial connection between the lack of good moral character of the applicant and the professional responsibilities of a licensee and

the finding by the board of a lack of good moral character is supported by clear and convincing evidence. When an applicant is found to be unqualified for a certificate because of lack of good moral character, the board shall furnish the applicant a statement containing the findings of the board and a complete listing of the evidence upon which the determination was based, and the applicant may request a hearing on that determination.

## **RULES**

### **RULES RELATING TO EXAMINATION REQUIREMENTS**

20-3-.01 Examination. Amended. The Uniform CPA Examination shall be the examination provided for in O.C.G.A. Section 43-3-7.

20-3-.02 Qualification of Applicants. Amended.

(1) In order to be eligible for examination, an applicant must have received a baccalaureate degree conferred by a college or university accredited by a national or regional accrediting organization recognized by the Board with a concentration in accounting or, with a non-accounting concentration, supplemented by what the Board determines to be the substantial equivalent to an accounting concentration. Applicants must have completed 30 quarter hours or 20 semester hours in accounting subjects above the elementary level at a four-year accredited college or university which offers a baccalaureate degree.

(2) For the purpose of equating semester and quarter hours, the following formulas are used:

$1.5 \times \text{semester hours} = \text{quarter hours}$

$\frac{2}{3} \times \text{quarter hours} = \text{semester hours}$

20-3-.03 Applications for Examination. Amended.

(1) All applications for examination and re-examination, together with the required fee shall be submitted to the designated agent of the Board by the application deadline on the application materials. It is the responsibility of the applicant to make timely delivery of the appropriate form and designated fee.

(2) The Board through its designated agent, will provide reasonable accommodation to a qualified applicant with a disability in accordance with the Americans With Disabilities Act. The request for an accommodation by an individual with a disability must be in writing and received by the designated agent of the Board by the application deadline along with appropriate documentation, as indicated in the Request for Disability Accommodation Guidelines.

20-3-.04 Number of Sitzings, Passing Grade and Granting of Credit, Release of Grades and Completion of Examination. Amended.

(1) Under the paper-and-pencil examination, a candidate for certification is subject to the following:

(a) At any sitting, the candidate must sit for all sections for which he has not yet received a passing grade. Failure to sit for all sections for which a passing grade has not been received will result in no credit being given for any section at that sitting.

(b) A grade of at least 75 is hereby prescribed as a passing grade for each section.

(c) A candidate shall be required to pass all sections of the Examination in order to qualify for a

certificate. If at a given sitting of the Examination, a candidate passes two or more, but not all sections, the candidate shall be given credit for those sections passed, and need not sit for reexamination in those sections, provided;

1. The candidate wrote all sections of the Examination at that sitting;
2. The candidate attained a minimum grade of 50 on each section not passed at that sitting;
3. The candidate passes the remaining sections of the Examination within five consecutive examinations given after the one at which the first sections were passed;
4. At each subsequent sitting at which the candidate seeks to pass any additional sections, the candidate writes all sections not yet passed; and
5. In order to receive credit for passing additional sections in any such subsequent sitting, the candidate attains a minimum grade of 50 on sections written but not passed on such sitting.

(d) An approved candidate of this State may sit for the examination under the supervision of another state board provided the candidate complies with all applicable rules of this Board.

(e) Each applicant will receive in writing the grade earned on each section of the examination.

(f) A candidate shall be deemed to have passed the CPA examination when he has been granted credit for all sections.

(2) Effective with the implementation with the computer-based examination, a candidate may take the required test sections individually and in any order. Except as provided in paragraphs (3), (4), and (5) of this rule, credit for any test section(s) passed shall be valid for eighteen months from the actual date the candidate took that test section, without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections. The candidate shall also be subject to the following:

Candidates must pass all four test sections of the Uniform CPA Examination within a rolling eighteen-month period, that begins on the date that the first test section is passed.

(b) Candidates cannot retake a failed test section(s) in the same examination window. An examination window refers to a three-month period in which candidates have an opportunity to take the examination (comprised of two months in which the examination is available to be taken and one month in which the examination will not be offered while routine maintenance is performed and the item bank is refreshed). Thus, candidates will be able to test two out of three months within an examination window.

(c) In the event all four test sections of the examination are not passed within the rolling eighteen-month period, credit for any test section(s) passed outside the eighteen-month period will expire and that test section(s) must be retaken.

(3) Effective with the implementation with the computer-based examination, candidates having unexpired conditional credits on the paper-and-pencil examination will retain conditional credits for the corresponding test sections of the computer-based examination as follows:

Paper-and-Pencil Examination	Computer-Based Examination
Auditing	Auditing and Attestation

Financial Accounting and Reporting (FARE)	Financial Accounting and Reporting
Accounting and Reporting (ARE)	Regulation
Business Law and Professional Responsibilities (LPR)	Business Environment and Concepts

Such candidates will be allowed until October 31, 2005, or eighteen months from the first administration of the computer-based examination, whichever is longer, to complete any of the remaining test sections of the examination before the credits earned under the paper-and-pencil examination expire and the candidate loses credit.

(4) A first-time applicant who passes any section of the computer-based examination during the six months immediately following the first administration of the computer-based examination in Georgia shall retain credit for that section for a 24-month period beginning with the date the section of the exam was passed. At the end of the 24-month period, credit for that section expires. The section may be re-taken pursuant to paragraph (2) of this rule.

(5) The Board may extend the term of conditional credit validity in cases of substantial hardship as determined by the Board in its discretion.

(6) A candidate shall be deemed to have passed the examination once the candidate holds, at the same time, valid credit for passing each of the four test sections of the examination. For purposes of this section, credit for passing a test section of the computer-based examination is valid from the actual date of the testing event for that test section, regardless of the date the candidate actually received notice of the passing grade.

#### 20-3-.05 Cheating. New.

(1) Cheating by a candidate in applying for, taking or subsequent to the examination will be deemed to invalidate any grade otherwise earned by a candidate on any test section of the examination and may warrant summary expulsion from the test site and disqualification from taking the examination for a specified period of time.

(2) For purposes of this rule, the following actions or attempted activities, among others, may be considered cheating:

(a) Falsifying or misrepresenting educational credentials or other information required for admission to the examination;

(b) Communication between candidates while the examination is in progress both inside or outside the test site or copying another candidate's answers;

(c) Communication with others inside or outside the test site while the examination is in progress;

(d) Substitution of another person to sit in the test site in place of the actual candidate;

(e) Violating the nondisclosure prohibitions of the examination or aiding or abetting another in doing so; or

(f) Retaking or attempting to retake a test section by a individual holding a valid certificate or by a

candidate who have unexpired credit for having already passed the same test section, unless the individual or candidate has been expressly directed to retake the test section pursuant to a Board order or expressly authorized by the Board to retake the test section to participate in a "secret shopper" program.

(3) In any case where it appears that cheating has occurred or is occurring, the candidate may be summarily expelled from the examination or moved to a position in the test site away from other examinees where the candidate may be watched more closely. Evidence of cheating is grounds for denial of a license.

20-3-.06 Examination Credits from Other States. Amended. The Board will accept credit on the Uniform Certified Public Accountant examination earned as a candidate of another state provided the candidate meets the legal requirements of this State for admission to the examination and that the credits which were earned in such state would have been earned had the rules of Section 20-3-.04 above been in effect.

20-3-.07 Examination Fee. Fees for the administration of the examination will be established in order that all costs for examination administration are recovered. All fees related to the examination shall be published on the application for examination.

20-3-.08 Application for CPA Certificate. Amended.

(1) Upon passing all parts of the examination prescribed in Rule 20-3-.04, a candidate believing himself to be otherwise qualified may apply for a certificate as a certified public accountant. The application form is obtainable from the Office of the Board. Said candidate shall demonstrate to the satisfaction of the Board that said candidate has:

(a) Attained the age of 18;

(b) Good moral character (for the purposes of this rule, "good moral character" means fiscal integrity and a lack of any history of acts involving dishonesty or moral turpitude);

(c) Presented to the Board evidence that the candidate has received a baccalaureate degree or completed the requirements therefore, conferred by a college or university accredited by a national or regional accrediting organization recognized by the Board, with a concentration in accounting or what the Board determines to be the substantial equivalent of an accounting concentration, or with a nonaccounting concentration supplemented by what the Board determines to be the substantial equivalent of an accounting concentration, including related courses in other areas of business administration; and after January 1, 1998, any person who has not previously sat for the uniform written examination for the certificate of certified public accountant must have completed a total of 150 semester hours or 225 quarter hours of college education, including a baccalaureate degree awarded by a college or university accredited by either a national or regional accrediting organization recognized by the Board.

The total educational program shall include an undergraduate accounting concentration and related courses in other areas of business administration or the substantial equivalent of the foregoing. An applicant who has completed 45 quarter hours or 30 semester hours in accounting subjects above the elementary level and 35 quarter hours or 24 semester hours in general business subjects at a four year accredited college or university which offers a baccalaureate degree will be deemed to have satisfied the accounting concentration and related business course requirements.

(d) Two years' continuous experience in public accountancy immediately preceding the date of application for the certificate or within a reasonable time prior to the date of such application as provided herein by rule, or evidence satisfactory to the Board of five years' continuous employment in the accounting field in industry, business, government, or college teaching; any combination of the above; or

any combination of the above and practice in public accountancy immediately preceding the date of application for the certificate or what the Board determines to be the equivalent thereof; and

(e) submitted the application fee as established by the Board in its fee schedule.

(2) The qualifying experience of a candidate for certification must be meaningful with respect to qualifying the candidate for the practice of public accounting. The experience will be evaluated by the Board according to the following criteria:

(a) Qualifying experience in public accounting shall mean employment as a staff accountant by a practicing certified public accountant or registered public accountant holding a current permit to practice or a firm of such duly licensed accountants who are certified, registered or licensed to practice public accounting in this State or by the duly constituted laws of any other sovereign state or country. Experience as a registered public accountant shall at all times qualify as experience in public accounting for the requirements as a certified public accountant. The qualifying experience in subsection (2) (a) must be at least two (2) years in duration and must include a minimum of 4,000 hours. Such experience shall be supervised by a person who holds a live permit as a certified public accountant or registered public accountant.

(b) Qualifying experience in lieu of such years of experience in public accounting shall mean employment in the accounting field in industry, business, government or college teaching, any combination of the above and experience in public accounting. Self-employment experience shall not be considered qualifying experience. The qualifying experience in subsection (2)(b) must be at least five (5) years in duration and must include a minimum of 10,000 hours. Such experience in industry, business, government or college teaching must be properly supervised, have sufficient quality and depth, and meet one of the following criteria for the duration of that qualifying experience.

1. For qualifying experience in industry or business the candidate must (a) have been employed by a person or entity in the performance of duties primarily involving the use of financial accounting and auditing skills, which follow GAAP; and (b) have been supervised by a person who holds a current permit or registration to practice public accounting as a certified public accountant or registered public accountant licensed by this State or by the duly constituted laws of any other sovereign state or by the equivalent licensed by another country and who is employed in the entity for which the candidate seeks qualifying experience. In addition, the candidate may have performed duties involving 1) the installation of internal control systems, or 2) compliance with accounting aspects of tax or regulatory laws.

2. For qualifying experience in government, the candidate must have been employed by a federal, state, or local government agency which is appropriated public funds and whose employees are considered public employees and which is recognized by the Board as having the responsibility and organizational structure for performing auditing and accounting functions.

3. For qualifying teaching experience, the candidate must have taught courses primarily in the accounting discipline for academic credit at an accredited four year college or university in at least two different areas of accounting above the introductory or elementary level.

4. Such other criteria as the Board may consider to be substantially equivalent to the foregoing.

(c) Supervision shall mean "the act of directing and inspecting the performance of."

(3) The qualifying experience must be continuous experience obtained within a reasonable time prior to the date of application for the certificate. The date of application shall be the date the application is received in the Board office.



(a) Continuous experience shall be uninterrupted experience during the time period in which the required experience was earned, provided, however, that a break in continuity of employment for a reasonable duration in any of the following circumstances may be treated as an acceptable break:

1. involuntary termination by an employer;
2. illness;
3. full-time school attendance at a four year college or university which offers a baccalaureate degree;
4. maternity leave;
5. military leave;
6. relocation; or
7. a break for any other reason for not more than one year.

Any periods of time deemed to be acceptable breaks shall not be counted as part of the two or five years of qualifying experience.

(b) If an application is dated, and filed not more than one year subsequent to completion of qualifying experience, the experience shall be presumed by the Board to have been obtained within a reasonable time prior to the date of such application.

(c) Any other circumstances shall be reviewed by the Board on a case by case basis in its sole discretion.

FOR BOARD USE ONLY

Amount Submitted \_\_\_\_\_

Date \_\_\_\_\_

Receipt # \_\_\_\_\_



FOR BOARD USE ONLY

Certificate Number \_\_\_\_\_

Date Issued \_\_\_\_\_

Applicant No. \_\_\_\_\_

**GEORGIA STATE BOARD OF ACCOUNTANCY**

**237 Coliseum Dr**

**Macon, GA 31217-3858**

**(478) 207-1400**

[www.sos.state.ga.us/plb/accountancy/](http://www.sos.state.ga.us/plb/accountancy/)

**APPLICATION FOR CERTIFICATE AS A CERTIFIED PUBLIC ACCOUNTANT**

**Application Fee \$20.00 (non-refundable)**

*(Do Not Use This Form For Reciprocity; if you now hold, or have ever held, a permit to practice public accounting in another state, you must apply for reciprocity.)*

**I hereby apply for the issuance of a certificate entitling me to be known as a Certified Public Accountant under the laws of the State of Georgia; and for the issuance of a permit to practice public accountancy in Georgia.**

**PLEASE PRINT OR TYPE**

1. Name as desired on License

First

Middle

Last

2. Name as shown on CPA exam records or transcript. If different from above, attach copy of legal document reflecting name change.

First

Middle

Last

Social Security Number

3. Home Address

Number and Street (P.O. Box not acceptable)

City

State

Zip

4. Mailing Address

(if different than Street address)

Street, P.O. Box

City

State

Zip

5. Present Employer

6. Business Address

Number and Street

City

State

Zip

7. Internet e-mail address

8. Date of Birth

9. Business Phone Number

( )

10. Home Phone Number

( )

11. Date Examination Passed

12. In what State?

If examination was passed in another State, grades must be officially transferred to Georgia. A form, (Authorization for Interstate Exchange of Examination and Licensure Information) for transfer of grades is included with this application. You must also include the completed form (Application for Academic Credential Evaluation to Obtain Licensure in Georgia) with this application.



# AFFIDAVIT

## TO BE COMPLETED BY APPLICANT

I HEREBY SOLEMNLY SWEAR UNDER PENALTIES OF PERJURY THAT ALL STATEMENTS MADE BY ME IN THIS APPLICATION AND THE PAPER(S) ATTACHED HERETO AND MADE A PART HEREOF ARE TRUE AND CORRECT. ***I FURTHER STATE THAT I HAVE READ AND UNDERSTAND THE LAW, RULES AND REGULATIONS OF THE OF THE GEORGIA STATE BOARD OF ACCOUNTANCY. COMPLETE LAW AND RULES ARE AVAILABLE AT OUR WEBSITE [www.sos.state.ga.us/plb/accountancy/](http://www.sos.state.ga.us/plb/accountancy/)***

Signature of Applicant

## TO BE COMPLETED BY NOTARY PUBLIC

I certify that the foregoing application to the State Board of Accountancy of Georgia was this day produced to me and subscribed and sworn to before me by the above applicant.

Subscribed and sworn to before me this

NOTARY

\_\_\_\_ Day of \_\_\_\_\_, 20 \_\_\_\_

SEAL

Signature of Notary Public

My Commission Expires

## APPLICATION CHECKLIST

**IMPORTANT:** *ALL* REQUIRED DOCUMENTS MUST BE SUBMITTED WITH YOUR APPLICATION. **DO NOT** HAVE DOCUMENTS SENT DIRECTLY TO THE BOARD OFFICE FROM OTHER STATES OR FROM SUPERVISORS.

- ☐ The \$20.00 **non-refundable** application fee payable to **Georgia State Board of Accountancy** must be included with application.
- ☐ If your name has been changed from the original name on your CPA Examination Application or transcript you must attach copy of a legal document reflecting your name change.
- ☐ All items on application must be **typed or printed in ink**. **Copies will not be accepted.**
- ☐ **Brief outline** only of qualifying employment history is required on the application. **Detailed job description** is required on the certificate of work experience.
- ☐ Application must be **signed and notarized**.
- ☐ A certificate of qualifying work experience (CWE Form) must be completed for **each place of employment** and for **each supervisor**. All job descriptions must be complete and detailed. If additional forms are needed, you may copy this form. All signatures must be original and supervisor must sign **each page** of the form and **each page** of any attachments to the certificate of work experience. Please note: **Outside auditors cannot sign as supervisors. This form must be notarized.** Notary date on page 15 and 17 must be on, or after, ending date of employment (question #10 on certificate of work experience). For instance: if work ending date is 5/21/03, the Notary Date must be on 5/21/03 or after.
- ☐ **If you make corrections/changes** to the certificate of work experience, your supervisor's **full signature must appear beside each correction** (initials are not acceptable).
- ☐ Supervisor must have held an **active license to practice public accounting in any state** during the entire period of supervision. If your supervisor was licensed in Georgia, you may verify the information at our website [www.sos.state.ga.us/plb/accountancy/](http://www.sos.state.ga.us/plb/accountancy/).
- ☐ **Official verification** of your supervisor's license must be **submitted with** your application if the supervisor was licensed in any state other than Georgia. You may obtain this information by contacting the Board of Accountancy in that state. Verification must include **date of licensure, license number, and date of expiration**. If this information is available on-line, a printed copy will be accepted. **A copy of the supervisor's license card or permit is not acceptable as verification.**
- ☐ If your experience was in public accounting in Georgia, the firm must have held a current firm registration during your period of employment.
- ☐ **IF YOU DID NOT PASS THE CPA EXAM AS A GEORGIA CANDIDATE**, you must submit a transfer of Examination grades form to the Board where the examination was taken and passed. The form is included in this application (Authorization for Interstate Exchange of Examination and Licensure Information). This form is to be returned to you and submitted with your application. You are advised to check with that Board before forwarding this form to determine if there are additional requirements and fees. Read rules 20-3-.05 and 20-3-.06 to determine if your grades will transfer to Georgia for an original Georgia license.
- ☐ **Application for Academic Credential Evaluation to Obtain Licensure in Georgia (effective April 1, 2005).** The form is included in this application. This form must be completed and submitted to CPA Examination Services, Nashville, TN for evaluation of your educational requirements for licensure. **This form is to be returned to you to be submitted with your application for licensure.** Your application will be considered incomplete without this form and the entire application will be returned to you.
- ☐ Documentation must be enclosed for breaks of **more than one year** (e.g. doctor's statement for illness or maternity leave, transcripts showing full-time college attendance, job search).

**CERTIFICATE OF WORK EXPERIENCE**  
**GEORGIA STATE BOARD OF ACCOUNTANCY**

A separate Certificate of Work Experience must be completed for each place of employment and for each supervisor. Applicant is to complete page 1 of this form; supervisor is to complete page 2. Please make additional copies of this form, if needed.

1. Name of Applicant \_\_\_\_\_

First

Middle

Last

2. Social Security # \_\_\_\_\_

3. Current Business Phone \_\_\_\_\_

*The following information applies to the firm/company/agency where experience was earned.*

4. Firm/Company/Agency Name \_\_\_\_\_

Address \_\_\_\_\_

Street and No.

City

State

Zip

5. If your experience is in public accounting in *Georgia*, give firm registration number \_\_\_\_\_

6. Name of Supervisor of Applicant (AS IDENTIFIED IN *AFFIDAVIT NO. 1* ON NEXT PAGE – print or type)

First

Middle

Last

If your supervisor is licensed in any state other than Georgia, you must obtain a verification of certification from that state and submit it with your application.

7. A full, detailed job description of the kind of work performed as required by Chapter 20-3-.08. The job description should be for each position held during this period of employment, with dates and duties for each position. If more space is needed, include additional pages, and **HAVE SUPERVISOR SIGN EACH PAGE**.

8. Total Hours Worked for this period of employment

9. Total Number of Months Worked

**Do not use current or present to answer the following question. If you are still employed at the same company, use the day you sign the application as the TO date. Do not use present.**

10. Exact Dates of Employment

FROM

/ /

TO

/ /

(month, day, year)

(month, day, year)

must complete with mth, day, yr.

must complete with mth., day, yr.

11. Absences from work (other than routine illness and annual leave). For any breaks in employment for more than one year, documentation must be provided to support that it is an acceptable break as provided for in Rule 20-3-.08(3)(a).

FROM

TO

REASON

I hereby solemnly swear, under penalties of perjury, that all the statements made by me (including pages attached) are true and correct.

Signature of Supervisor

Signature of Applicant

**AFFIDAVIT NO. 1 (to be completed by all persons supervising the applicant's qualifying experience)**

I hereby certify that the information furnished by the applicant in this certification is accurate. In my opinion, the applicant's experience has been meaningful with respect to qualifying the applicant for the practice of public accounting.

\_\_\_\_\_  
Signature of Supervisor identified in Question #6

I further certify that I held a current permit to practice as a CPA during the applicant's period of employment as listed on Question No. 10, and I have been employed in the entity for which the candidate seeks qualifying experience. (Does not apply to government or teaching experience.)

\_\_\_\_\_  
Signature of Supervisor identified in Question #6

\_\_\_\_\_  
Supervisor's Certificate/License # of Permit to Practice

**NOTARY  
SEAL**

State issuing the above \_\_\_\_\_

Date original Permit to Practice was issued \_\_\_\_\_

Date Current Permit to Practice expires \_\_\_\_\_

Subscribed and sworn to before me this

\_\_\_\_ Day of \_\_\_\_\_, 20\_\_\_\_ Notary date must be on, or after, ending date of employment (question #10). If your work ending date is 1/13/04, then the Notary Date should be 1/13/04 or thereafter.

\_\_\_\_\_  
Signature of Notary Public

\_\_\_\_\_  
My Commission Expires

**DO NOT COMPLETE THIS CHART IF EXPERIENCE IS IN PUBLIC ACCOUNTING**

**COMPLETE THIS CHART FOR WORK EXPERIENCE CLAIMED IN INDUSTRY, BUSINESS, AND/OR GOVERNMENT.**

**THE FOLLOWING QUESTIONS MUST BE ANSWERED BY THE SUPERVISOR IDENTIFIED IN NO. 6 AND SIGNING AFFIDAVIT NO. 1 ABOVE**

In your opinion, did the applicant obtain sufficient experience to demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession for each of the following elements of experience:

<b>TO BE COMPLETED BY SUPERVISOR IN INDUSTRY, BUSINESS OR GOVERNMENT</b>	<b>YES</b>	<b>NO</b>
a. Experience in applying a variety of accounting and/or auditing procedures and techniques to the usual and customary financial transactions recorded in accounting records.		
b. Experience in the preparation of working papers or other supporting documents in connection with each element of the work accomplished under #1 above.		
c. Experience in the planning for the application of accounting and/or auditing procedures and techniques including the selection of the procedures to be followed.		
d. Experience in the preparation of written explanations and comments on accounting and/or auditing work and its results.		
e. Experience in the preparation and analysis of financial statements including explanations and notes.		

\_\_\_\_\_  
Signature of Supervisor identified in Question #6

**CERTIFICATE OF WORK EXPERIENCE  
GEORGIA STATE BOARD OF ACCOUNTANCY**

A separate Certificate of Work Experience must be completed for each place of employment and for each supervisor. Applicant is to complete page 1 of this form; supervisor is to complete page 2. Please make additional copies of this form, if needed.

1. Name of Applicant \_\_\_\_\_  
First Middle Last

2. Social Security # \_\_\_\_\_ 3. Current Business Phone \_\_\_\_\_

*The following information applies to the firm/company/agency where experience was earned.*

4. Firm/Company/Agency Name \_\_\_\_\_

Address \_\_\_\_\_  
Street and No. City State Zip

5. If your experience is in public accounting in *Georgia*, give firm registration number \_\_\_\_\_

6. Name of Supervisor of Applicant (AS IDENTIFIED IN *AFFIDAVIT NO. 1* ON NEXT PAGE – print or type)  
\_\_\_\_\_  
First Middle Last

If your supervisor is licensed in any state other than Georgia, you must obtain a verification of certification from that state and submit it with your application.

7. A full, detailed job description of the kind of work performed as required by Chapter 20-3-.08. The job description should be for each position held during this period of employment, with dates and duties for each position. If more space is needed, include additional pages, and *HAVE SUPERVISOR SIGN EACH PAGE*.


8. Total Hours Worked for this period of employment  9. Total Number of Months Worked

*Do not use current or present to answer the following question. If you are still employed at the same company, use the day you sign the application as the TO date. Do not use present.*

10. Exact Dates of Employment FROM \_\_\_\_\_ TO \_\_\_\_\_  
(month, day, year) (month, day, year)  
must complete with mth, day, yr. must complete with mth., day, yr.

11. Absences from work (other than routine illness and annual leave). For any breaks in employment for more than one year, documentation must be provided to support that it is an acceptable break as provided for in Rule 20-3-.08(3)(a).

FROM	TO	REASON

I hereby solemnly swear, under penalties of perjury, that all the statements made by me (including pages attached) are true and correct.

Signature of Supervisor

Signature of Applicant



**AFFIDAVIT NO. 1 (to be completed by all persons supervising the applicant's qualifying experience)**

I hereby certify that the information furnished by the applicant in this certification is accurate. In my opinion, the applicant's experience has been meaningful with respect to qualifying the applicant for the practice of public accounting.

\_\_\_\_\_  
Signature of Supervisor identified in Question #6

I further certify that I held a current permit to practice as a CPA during the applicant's period of employment as listed on Question No. 10, and I have been employed in the entity for which the candidate seeks qualifying experience. (Does not apply to government or teaching experience.)

\_\_\_\_\_  
Signature of Supervisor identified in Question #6

**NOTARY  
SEAL**

\_\_\_\_\_  
Supervisor's Certificate/License # of Permit to Practice

\_\_\_\_\_  
State issuing the above

\_\_\_\_\_  
Date original Permit to Practice was issued

\_\_\_\_\_  
Date Current Permit to Practice expires

Subscribed and sworn to before me this

\_\_\_\_ Day of \_\_\_\_\_, 20 \_\_\_\_

Notary date must be on, or after, ending date of employment (question #10). If your work ending date is 1/13/04, then the Notary Date should be 1/13/04 or thereafter.

\_\_\_\_\_  
Signature of Notary Public

\_\_\_\_\_  
My Commission Expires

**DO NOT COMPLETE THIS CHART IF EXPERIENCE IS IN PUBLIC ACCOUNTING**

**COMPLETE THIS CHART FOR WORK EXPERIENCE CLAIMED IN INDUSTRY, BUSINESS, AND/OR GOVERNMENT.**

**THE FOLLOWING QUESTIONS MUST BE ANSWERED BY THE SUPERVISOR IDENTIFIED IN NO. 6 AND SIGNING AFFIDAVIT NO. 1 ABOVE**

In your opinion, did the applicant obtain sufficient experience to demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession for each of the following elements of experience:

<b>TO BE COMPLETED BY SUPERVISOR IN INDUSTRY, BUSINESS OR GOVERNMENT</b>	<b>YES</b>	<b>NO</b>
a. Experience in applying a variety of accounting and/or auditing procedures and techniques to the usual and customary financial transactions recorded in accounting records.		
b. Experience in the preparation of working papers or other supporting documents in connection with each element of the work accomplished under #1 above.		
c. Experience in the planning for the application of accounting and/or auditing procedures and techniques including the selection of the procedures to be followed.		
d. Experience in the preparation of written explanations and comments on accounting and/or auditing work and its results.		
e. Experience in the preparation and analysis of financial statements including explanations and notes.		

\_\_\_\_\_  
Signature of Supervisor identified in Question #6

*If you passed the CPA Examination as a Georgia Candidate, you do not need this form*

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**(478) 207-1400**

[www.sos.state.ga.us/plb/accountancy/](http://www.sos.state.ga.us/plb/accountancy/)

**AUTHORIZATION FOR INTERSTATE EXCHANGE OF EXAMINATION AND LICENSURE INFORMATION**  
**PLEASE RETURN THIS FORM TO APPLICANT**

If you passed the CPA examination in a state other than Georgia, this form is essential to the application you are filing with this Board. Before your application will be considered for approval, certain information must be verified by the Board of Accountancy where your examination credits and/or certificate and license status were established. **COMPLETE THE INITIAL PORTION OF THIS FORM AND FORWARD THE FORM TO THE BOARD OF ACCOUNTANCY WHERE STATUS AND/OR CREDITS WERE ESTABLISHED. You are advised to check with that Board before forwarding this form to determine if there are additional requirements and/or fees before such information will be released. RETURN TO APPLICANT TO INCLUDE WITH APPLICATION FOR LICENSURE.**

**TO BE COMPLETED BY THE APPLICANT (Please type or print legibly)**

Last Name	First Name	Middle Name	Maiden Name	
Current Mailing Address				
Number and Street		City	State	Zip
Certificate Number		Social Security Number	-	-
Daytime Telephone Number	( )	E-Mail Address		
I hereby request and authorize the		Board of Accountancy to provide		
any and all pertinent information requested in this form to the Board of Accountancy in the State of Georgia to complete an application to be filed with that agency. I agree that the State Board may confirm the grades issued to me by the Advisory Grading Service of the American Institute of Certified Public Accountants.				

Applicant Signature	Date
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**MAIL THIS FORM TO THE BOARD OF ACCOUNTANCY WHERE LICENSE STATUS AND/OR CREDITS WERE ESTABLISHED**

**SECTIONS A THROUGH C ARE TO BE COMPLETED BY THE BOARD OF ACCOUNTANCY ONLY**

**SECTION A: VERIFICATION OF EXAMINATION CREDITS**

The following are grades awarded on the Uniform CPA Examination(s) for the application named above, as reported by the AICPA Advisory Grading Service and approved unchanged by this Board. Please use Section C of this form to explain if any of the grades were changed, if an exam other than the Uniform CPA Exam was used, or if there is any reason why the grades should not be accepted. If it is necessary to attach a separate sheet, please affix official signature and Board Seal.

**PLEASE LIST ALL GRADES, INCLUDING FAILING GRADES, RECORDED FOR APPLICANT**

EXAM	ID NUMBER	AUDITING (AUD)	LAW (LPR)	THEORY (FARE)	PRACTICE(ARE)

1.	Was the applicant ever denied admission to the Exam?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
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2.	If the applicant has not completed the CPA Exam, are there any restrictions preventing him/her from sitting in your state?		
	<input type="checkbox"/> YES	<input type="checkbox"/> NO	Use Section C to explain

<b>SECTION B:</b>	<b>CERTIFICATE/LICENSURE (Permit) STATUS</b>
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1.	Is your licensing structure a two-tier system?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
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2.	The applicant holds a(n)	<input type="checkbox"/> original	<input type="checkbox"/> reciprocal	CPA Certificate Number	
	dated	- -	, which is in good standing unless otherwise noted in Section C of this form.		
	This registration is current through	- -			

3.	Does this certificate allow him/her to practice public accounting in your State?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
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4.	If the answer to #3 is <b>NO</b> , does the applicant hold a license/permit to practice public accounting from your Board?				
	<input type="checkbox"/> YES	<input type="checkbox"/> NO	If YES, Certificate Number		
			Date of Issuance	- -	Expiration Date - -

5.	Have Disciplinary sanctions been taken by the Board against the applicant?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	If YES, provide an explanation in Section C of this form.		



<b>SECTION C: EXCEPTIONS NOTED OR EXPLANATIONS OF INFORMATION PROVIDED (Official Seal and Signature must be affixed to attached sheets if needed to respond to this inquiry). RETURN FORM TO APPLICANT</b>
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The information provided herein is correct to the best of my knowledge.

**Official**

Board Agency

**Board**

Official Signature

**Seal**

Title

Date

**GEORGIA**  
**APPLICATION FOR ACADEMIC CREDENTIAL EVALUATION**  
**TO OBTAIN LICENSURE IN GEORGIA**  
Effective date April 1, 2005  
(Allow six weeks for processing)

This form with *copies of official transcripts(s) attached in a sealed envelope* must be mailed to CPA Examination Services at the address listed below. Questions concerning information on this form and questions on educational requirements for licensure in Georgia should be addressed to CPA Examination Services at the following address or phone number. Applicants should complete Section A. CPA Examination Services will complete Section B and return this form to the applicant to include with their application for Initial Licensure or Licensure by Reciprocity in Georgia. Your application for Initial or Reciprocity licensure in Georgia must have this form attached to the application. If not, the application will be considered incomplete and returned to the applicant. If you took and passed the CPA Examination as a Georgia candidate and CPA Examination Services has your transcripts *reflecting the educational requirements for licensure (see Board Rule 20-3.08(c) next page*, you will not be required to submit additional transcripts to CPA examination Services.

CPA Examination Services  
ATTN: Georgia LC/RCs Unit  
150 Fourth Avenue N., Suite 700  
Nashville, TN 37219  
Phone (615)880-4248 Fax (615) 880-4290  
Georgia Coordinator: [lgrube@nasba.org](mailto:lgrube@nasba.org)

**SECTION A TO BE COMPLETED BY APPLICANT**

Information regarding other requirements for licensure in Georgia may be found at the Board's website: [www.sos.state.ga.us/plb/accountancy/](http://www.sos.state.ga.us/plb/accountancy/) Enclosed within the application(s) are Board Rules for each method of licensure (CPA, RPA and Reciprocity). Official copies of Board Rules may be found at the following website: [www.sos.state.ga.us/rules\\_regs.htm](http://www.sos.state.ga.us/rules_regs.htm).

Evaluation Fees:      Initial Licensure      \$50.00      ☐      Reciprocity      \$65.00      ☐

If application is an evaluation for *Licensure by Reciprocity*, please answer the following questions:

State where you hold an Active License \_\_\_\_\_ License Number \_\_\_\_\_

Issue Date of License \_\_\_\_\_ Expiration date of License \_\_\_\_\_  
License must be valid to practice as a certified public Accountant date Georgia Board receives application.

**Make certified check or money order payable to CPA Examination Services. *Personal Checks are unacceptable.***  
**All applicants complete below:**

1. Name \_\_\_\_\_  
First Middle Last

Maiden/Previous

Suffix

2. Address \_\_\_\_\_  
Street Address

City

State

Zip Code

3. Telephone Number (home) \_\_\_\_\_ Telephone Number (work) \_\_\_\_\_

4. Social Security Number \_\_\_\_\_ E-Mail Address \_\_\_\_\_

5. Date you initially sat for the CPA Examination \_\_\_\_\_ State \_\_\_\_\_

(This information determines whether you qualify for licensure under the educational requirements prior to May 1998.)

**EDUCATION 20-3-.08 Application for CPA Certificate.**

(c) Presented to the Board evidence that the candidate has received a baccalaureate degree or completed the requirements therefore, conferred by a college or university accredited by a national or regional accrediting organization recognized by the Board, with a concentration in accounting or what the Board determines to be the substantial equivalent of an accounting concentration, or with a nonaccounting concentration supplemented by what the Board determines to be the substantial equivalent of an accounting concentration, including related courses in other areas of business administration; and after January 1, 1998, any person who has not previously sat for the uniform written examination for the certificate of certified public accountant must have completed a total of 150 semester hours or 225 quarter hours of college education, including a baccalaureate degree awarded by a college or university accredited by either a national or regional accrediting organization recognized by the Board. The total educational program shall include an undergraduate accounting concentration and related courses in other areas of business administration or the substantial equivalent of the foregoing. An applicant who has completed 45 quarter hours or 30 semester hours in accounting subjects above the elementary level and 35 quarter hours or 24 semester hours in general business subjects at a four year accredited college or university which offers a baccalaureate degree will be deemed to have satisfied the accounting concentration and related business course requirements;

A bachelor's degree and conferral date must be clearly shown on at least one transcript. Candidates who attained their education outside the United States must get their transcripts evaluated by one of the three Board-approved, Foreign Credential Evaluators at: [www.facsusa.com](http://www.facsusa.com)/[www.jsilny.com](http://www.jsilny.com)/[www.wes.org/](http://www.wes.org/)

Name of College or University	City, State	Degree Conferred	Year

Official copies of transcript(s) (copies will not be accepted) in sealed envelope must be attached to this form for evaluation of educational requirements for licensure in Georgia.

\_\_\_\_\_  
Applicant's Signature                      Date

\_\_\_\_\_  
Signature of Notary Public                      Notary Date

NOTARY  
SEAL

**SECTION B TO BE COMPLETED BY CPA EXAMINATION SERVICES**

\_\_\_\_\_  
Name                      Date  
CPA Examination Services

Approved as meeting educational requirements in Georgia prior to May 1998

☐

Approved as meeting educational requirements in Georgia after May 1998

☐

\_\_\_\_\_  
Signature of Notary Public                      Notary Date

NOTARY  
SEAL